Supreme Court, U.S.
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No. 91-614

In The

Supreme Court of the United States

October Term, 1991

NORTHWEST FINANCIAL, INC.,

Petitioner,

v.

STATE BOARD OF EQUALIZATION and SAN DIEGO COUNTY,

Respondents.

Petition For Writ Of Certiorari To The Court Of Appeal Of The State Of California Fourth Appellate District, Division One

RESPONDENT COUNTY OF SAN DIEGO'S MEMORANDUM IN RESPONSE TO PETITION FOR WRIT OF CERTIORARI

LLOYD M. HARMON, JR.,
County Counsel
County of San Diego
Counsel of Record

DIANE BARDSLEY,
Chief Deputy
By LEONARD W. POLLARD II,
Deputy
1600 Pacific Highway, Room 355
San Diego, California 92101-2469
Telephone: (619) 531-4860

Attorneys for Respondent County Of San Diego

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OR CALL COLLECT (402) 342-2831

INTRODUCTION

Northwest Financial, Inc. (hereinafter "Northwest"), timely filed this Petition for Writ of Certiorari, seeking review of a California Court of Appeal decision reported at 229 Cal.App.3d 198. The California Supreme Court denied review of the Court of Appeal decision.

STATEMENT OF THE CASE

This case arose as the result of a real property purchase by Northwest. On November 30, 1987, Northwest, a Nevada corporation, purchased a single family residence in La Jolla, California. La Jolla is located in the County of San Diego (hereinafter "County"). The purchase price was $730,000.

In accordance with article XIIIA of the California Constitution, popularly known as "Proposition 13," the County assessed and taxed Northwest's real property based upon the purchase price. The valuation and tax base of the previous owner had been $175,839.

Northwest then brought suit in state court based upon this Court's decision in *Allegheny Pittsburgh Coal Co. v. County Comm'n of Webster County* (1989) 488 U.S. 336 [102 L.Ed.2d 688, 109 S.Ct. 633], (hereinafter "*Allegheny*"). (Pet., at 3.) Northwest sued both the County as well as the California State Board of Equalization (hereinafter "State Board"), seeking a partial tax refund and to declare Proposition 13 invalid on its face as violative of the United States Constitution's guarantees of equal protection and the right to travel.

The trial court sustained the demurrers of the County and the State Board without leave to amend, and directed entry of judgment in their favor. (Pet., App. D.)

On appeal, the California Court of Appeal affirmed. (Pet., App. A.) The California Supreme Court denied review of the Court of Appeal decision. (Pet., App. B.)

IF THIS PETITION FOR WRIT OF CERTIORARI IS GRANTED, THIS CASE SHOULD BE CONSOLIDATED WITH *NORDLINGER V. HAHN*

THE *NORDLINGER* CASE MAY NOT BE DISPOSITIVE

This Court has already granted certiorari in a case which is procedurally and factually similar to this case. (*See, Nordlinger v. Hahn* (U.S. Oct. 7, 1991) No. 90-1912.) In view of these circumstances, if this Court grants the Petition for Writ of Certiorari, this case should be considered with the case of *Nordlinger v. Hahn, supra.* The only factual difference is that this case involves a non-resident purchaser.

CONCLUSION

For the reasons set forth above, if this petition for Writ of Certiorari should be granted, this case should be consolidated with *Nordlinger v. Hahn, supra.*

DATED: November 8, 1991

Respectfully submitted,

LLOYD M. HARMON, JR.,
County Counsel
County of San Diego
Counsel of Record

DIANE BARDSLEY,
Chief Deputy
LEONARD W. POLLARD II,
Deputy

Attorneys for Respondent
COUNTY OF SAN DIEGO